WV State Auditor - Local Government Services Division - Review Sheet					
County:	JACKSON				
Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Sandy Garrett	General	General	Coal	Coal
Phone No:	304-373-2222	Fund	Fund	Fund	Fund
REVENUES					
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	-	30,585
299	Unassigned Fund Balance	95,457	1,181,952		-
301-01	Property Tax Current Year	5,342,728	5,342,728		-
301-02-05	Prior Year Taxes	65,000	65,000		-
301-06	Supplemental Taxes	70,000	70,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	355,000	355,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	95,000	95,000		-
305	Coal Severance Tax	N/A	N/A	100,000	400 000
				100,000	100,000
306	Gas & Oil Severance Tax	100,000	100,000	100,000	100,000
306 307	Gas & Oil Severance Tax Horse & Dog Racing Tax			100,000	100,000
306 307 308	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax			100,000	100,000 - - -
306 307 308 309	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax			100,000	100,000 - - - -
306 307 308 309 310	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal			100,000	100,000 - - - - -
306 307 308 309 310 311	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes			100,000	100,000 - - - - -
306 307 308 309 310 311 312	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax	100,000 - - - - - -	100,000 - - - - - -	100,000	100,000 - - - - - -
306 307 308 309 310 311	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes			100,000	100,000 - - - - - - -
306 307 308 309 310 311 312 313	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses	100,000 - - - - - -	100,000 - - - - - -	100,000	100,000 - - - - - - -
306 307 308 309 310 311 312 313 317 318	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits	100,000 - - - - - -	100,000 - - - - - -	100,000	100,000 - - - - - - - -
306 307 308 309 310 311 312 313 317 318 319	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits	100,000 - - - - - - 6,000 - -	100,000 - - - - - 6,000 - -	100,000	100,000 - - - - - - - - -
306 307 308 309 310 311 312 313 317 318 319 322	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants	100,000 - - - - - 6,000 - - 13,331	100,000 - - - - - - 6,000 - - - 385,184	100,000	100,000 - - - - - - - - -
306 307 308 309 310 311 312 313 317 318 319 322 323	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants	100,000 - - - - - - 6,000 - -	100,000 - - - - - 6,000 - - - 385,184 63,002	100,000	100,000 - - - - - - - - - - -
306 307 308 309 310 311 312 313 317 318 319 322 323 324	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants	100,000 - - - - - 6,000 - - 13,331	100,000 - - - - - - 6,000 - - - 385,184	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes	100,000 - - - - - 6,000 - - 13,331 10,000 -	100,000 6,000 385,184 63,002 2,400 -	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services	100,000 - - - - - 6,000 - - 13,331	100,000 - - - - - 6,000 - - - 385,184 63,002	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk	100,000 - - - - - 6,000 - - 13,331 10,000 - - 8,000	100,000 6,000 385,184 63,002 2,400 - 8,000 -	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process	100,000 - - - - - 6,000 - - 13,331 10,000 -	100,000 6,000 385,184 63,002 2,400 -	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329 330	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings	100,000 6,000 13,331 10,000 8,000 - 21,000	100,000 6,000 385,184 63,002 2,400 - 8,000 - 21,000	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329 330 331	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings	100,000 6,000 13,331 10,000 8,000 - 21,000 - 89,000	100,000 6,000 385,184 63,002 2,400 - 8,000 - 21,000 - 89,000	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings	100,000 6,000 13,331 10,000 8,000 - 21,000	100,000 6,000 385,184 63,002 2,400 - 8,000 - 21,000	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332 333	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings Circuit Clerk's Earnings Prosecuting Attorney's Earnings	100,000 6,000 13,331 10,000 8,000 - 21,000 - 89,000 25,000	100,000 6,000 385,184 63,002 2,400 - 8,000 - 21,000 - 89,000 25,000	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332 333 334	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings Prosecuting Attorney's Earnings Accident Reports	100,000 6,000 13,331 10,000 8,000 - 21,000 - 89,000 25,000 - 1,500	100,000 6,000 385,184 63,002 2,400 - 8,000 - 21,000 - 89,000 25,000 - 1,500	100,000	100,000
306 307 308 309 310 311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332 333	Gas & Oil Severance Tax Horse & Dog Racing Tax Wine & Liquor Tax Hotel Occupancy Tax Waste Coal Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings Circuit Clerk's Earnings Prosecuting Attorney's Earnings	100,000 6,000 13,331 10,000 8,000 - 21,000 - 89,000 25,000	100,000 6,000 385,184 63,002 2,400 - 8,000 - 21,000 - 89,000 25,000	100,000	100,000

W	/ State Auditor - Local Governmen	t Services	Division - F	Review Sh	eet
County:	JACKSON	t dei vices i	Division - i	veview 311	CCL
•		Original	Davisad	Original	Davisad
Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Sandy Garrett	General	General	Coal	Coal
Phone No:	304-373-2222	Fund	Fund	Fund	Fund
337	Clerk Deed Fees	100	100		-
339	Parks & Recreation Fees Rents & Concessions	- 57 400	- 57 400		-
340 341	Landfill/Incinerator Fees	57,492	57,492		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	_	_		
345	Emergency Services Fees	_	_		
346	Emergency 911 Fee	_	_		_
347	Special Patrol/Security Systems	_	_		
348	Franchise Agreement	75,000	75,000		_
349	Inspection Fees	73,000	73,000		_
350	IRP Fees (International Reg. Plan)	40,000	40,000		_
351	Jail Fees				_
361	Fines, Fees & Court Costs	_	_		-
362	Regional Jail Operations Partial Reim.	60,000	60,000		_
365	Interest Earned	1,200	1,200	-	-
366	Miscellaneous Revenue	6,000	6,000		_
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	2,000	2,000		-
370	Gaming Income	80,000	80,000		-
371	Recycling Programs	-	, -		-
372	Filing Fees	-	-		-
373	Video Lottery	42,000	42,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	2,400	2,400		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	8,000	82,039	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	534,020	534,020		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	3,500	3,500		-
393	Home Confinement Reimbursements	59,350	59,350		-
394	General School Reimbursements	-	-		-
395	Magistrate Court Reimbursements	12,540	12,540		-
396	Worthless Check Reimbursements	13,050	13,050		-
397	Payroll Reimbursements	2,058,900	2,058,900		-
398	Transfers from Rainy Day Funds	-	-		-

Contact: Sandy Garrett General Fund Fund Fund Fund Fund Fund Fund Fund	W۱	/ State Auditor - Local Governme	nt Services	Division - F	Review She	eet
Contact: Sandy Garrett General Fund Fund Fund Fund Fund Fund Fund Fund	County:	JACKSON				
Phone No: 304-373-2222 Fund Fund Fund Fund 399 Transfers Assessor's Valuation Fund 9,627,728 11,199,631 100,000 130,585	Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Transfers Assessor's Valuation Fund 253,058 237,074 100,000 130,585 100,00	Contact:	Sandy Garrett	General	General	Coal	Coal
Total Revenues	Phone No:	304-373-2222	Fund	Fund	Fund	Fund
General Government Expenditures 401 County Commission 399,660 757,6880 - - 402 County Clerk 513,035 549,722 - - 403 Circuit Clerk 305,622 309,902 - - 405 Prosecuting Attorney 452,644 646,655 - - 406 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriffs Tax Processing - - - - 409 Sheriffs Tax Processing - - - - 410 County Surveyor - - - - 411 Fiduciary Supervisor - - - - 412 Agricultural Agent 111,050 161,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 <td>399</td> <td>Transfers Assessor's Valuation Fund</td> <td>253,058</td> <td>237,074</td> <td></td> <td>-</td>	399	Transfers Assessor's Valuation Fund	253,058	237,074		-
401 County Commission 399,660 757,680 - - 402 County Clerk 513,035 549,722 - - 403 Circuit Clerk 305,622 309,902 - - 404 Sheriff - Treasurer 415,885 417,139 - - 405 Prosecuting Altoney 645,264 646,655 - - 406 Assessor's Valuation Fund 253,058 237,074 - - 407 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriff's Tax Processing - - - - - 410 County Surveyor - - - - - 411 Fiducian's Supervisor - - - - 412 Agricultural Agent 111,050 161,107 - - 413 Elections - Coun		Total Revenues	9,627,726	11,199,531	100,000	130,585
402 County Clerk 513,035 549,722 - - 403 Circuit Clerk 305,622 309,902 - - 404 Sheriff - Treasurer 415,885 417,139 - - 405 Prosecuting Attorney 645,264 646,655 - - 406 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriff's Tax Processing - - - - - 410 County Surveyor - - - - - 411 Fiduciany Supervisor - - - - - 412 Agricultural Agent 111,050 161,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 13,050 - - 416 Cir	General Gove	rnment Expenditures				
403 Circuit Clerk 305,622 309,902 - - 404 Sheriff - Treasurer 415,885 417,139 - - 405 Prosecuting Attorney 645,264 646,655 - - 406 Assessor's Valuation Fund 253,058 237,074 - - 407 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 67,360 - - 409 Sheriffs Tax Processing - - - - - 410 County Surveyor - - - - - - 411 Fliduciary Supervisor -	401	County Commission	399,660	757,680	-	-
404 Sheriff - Treasurer 415,885 417,139 - - 405 Prosecuting Attorney 645,264 646,655 - - 407 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriff's Tax Processing - - - - 410 County Surveyor - - - - 411 Fiduciary Supervisor - - - - 412 Agricultural Agent 111,050 161,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 13,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - 418 Pucrosania Office - -	402	County Clerk	513,035	549,722	-	-
405 Prosecuting Attorney 645,264 646,655 - - 406 Assessor 463,148 465,177 - - 407 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriffs Tax Processing - - - - - 410 County Surveyor - - - - - 411 Fiduciary Supervisor - - - - - 412 Agricultural Agent 111,050 161,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 15,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - 419 Personnel Office	403	Circuit Clerk	305,622	309,902	-	-
406 Assessor 463,148 465,177 - - 407 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriff's Tax Processing - - - - 410 County Surveyor - - - - 412 Agricultural Agent 111,050 161,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 13,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - - 418 Puchasing Department - - - - - 419 Personnel Office - - - - - 420 Custodial -	404	Sheriff - Treasurer	415,885	417,139	-	-
407 Assessor's Valuation Fund 253,058 237,074 - - 408 Statewide Computer Network 57,360 57,360 - - 409 Sheriff's Tax Processing - - - - - 410 County Surveyor - - - - - 411 Filduciary Supervisor - - - - - 412 Agricultural Agent 111,050 181,107 - - - 413 Elections - County Clerk 74,150 88,800 - - - 415 Magistrate Court 13,050 13,050 - - - 416 Circuit Court 2,500 2,500 - - - 417 County Administrator - - - - - 418 Purchasing Department - - - - - 419 Personnel Office - -	405	Prosecuting Attorney	645,264	646,655	-	-
408 Statewide Computer Network 57,360 57,360 - - 409 Sheriff's Tax Processing - - - - 410 County Surveyor - - - - 411 Fiduciary Supervisor - - - - 412 Agricultural Agent 111,050 181,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 13,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - 418 Purchasing Department - - - - 418 Purchasing Department - - - - 419 Personnel Office - - - - 420 Custodial - - - - -	406	Assessor	463,148	465,177	-	-
409 Sheriff's Tax Processing - </td <td>407</td> <td>Assessor's Valuation Fund</td> <td>253,058</td> <td>237,074</td> <td>-</td> <td>-</td>	407	Assessor's Valuation Fund	253,058	237,074	-	-
410 County Surveyor -	408	Statewide Computer Network	57,360	57,360	-	-
411 Fiduciary Supervisor -	409	Sheriff's Tax Processing	-	-	-	-
412 Agricultural Ågent 111,050 161,107 - - 413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 13,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - 418 Purchasing Department - - - - 419 Personnel Office - - - - - 420 Custodial - - - - - - 421 Civil Service -	410	County Surveyor	-	-	-	-
413 Elections - County Clerk 74,150 88,800 - - 415 Magistrate Court 13,050 13,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - 418 Purchasing Department - - - - 419 Personnel Office - - - - - 420 Custodial -	411	Fiduciary Supervisor	-	-	-	-
415 Magistrate Court 13,050 13,050 - - 416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - - - 418 Purchasing Department -	412	Agricultural Agent	111,050	161,107	-	-
416 Circuit Court 2,500 2,500 - - 417 County Administrator - - - - 418 Purchasing Department - - - - - 419 Personnel Office - - - - - 420 Custodial - - - - - 421 Civil Service - - - - - 422 Capital Planning - - - - - 423 Insurance Program (Self Insured) - - - - - 423 Insurance Program (Self Insured) -	413	Elections - County Clerk	74,150	88,800	-	-
417 County Administrator - - - - 418 Purchasing Department - - - - 419 Personnel Office - - - - - 420 Custodial - - - - - 421 Civil Service - - - - - - 422 Capital Planning - </td <td>415</td> <td>Magistrate Court</td> <td>13,050</td> <td>13,050</td> <td>-</td> <td>-</td>	415	Magistrate Court	13,050	13,050	-	-
418 Purchasing Department - - - - 419 Personnel Office - - - - 420 Custodial - - - - 421 Civil Service - - - - - 422 Capital Planning - - - - - 423 Insurance Program (Self Insured) - - - - - 423 Insurance Program (Self Insured) - - - - - 424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - - 426 Printing - - - - - - 427 Microfilm -	416	Circuit Court	2,500	2,500	-	-
419 Personnel Office - - - - 420 Custodial - - - - 421 Civil Service - - - - 422 Capital Planning - - - - 423 Insurance Program (Self Insured) - - - - 424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - 426 Printing - - - - - 427 Microfilm - - - - - - 428 Data Processing 381,430 467,199 - - - - 429 Regional Development Authority 7,048 7,048 - - - 430 Community Development - - - - - 431 Economic Development 50,000 50,000 - - - 433 Geogra	417	County Administrator	-	-	-	-
420 Custodial - - - - 421 Civil Service - - - - 422 Capital Planning - - - - 423 Insurance Program (Self Insured) - - - - 423 Insurance Program (Self Insured) - - - - - 424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - - 426 Printing - - - - - - 427 Microfilm - </td <td>418</td> <td>Purchasing Department</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	418	Purchasing Department	-	-	-	-
421 Civil Service - - - - 422 Capital Planning - - - - 423 Insurance Program (Self Insured) - - - - - 424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - - 426 Printing - - - - - 427 Microfilm - - - - - 428 Data Processing 381,430 467,199 - - - 429 Regional Development Authority 7,048 7,048 - - - 430 Community Development - - - - - 431 Economic Development 50,000 50,000 - - - 432 Industrial Development 50,000 50,000 - - - 433 Geographic Information Systems (GIS) - - - -	419	Personnel Office	-	-	-	-
422 Capital Planning - - - - 423 Insurance Program (Self Insured) - - - - 424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - 426 Printing - - - - 427 Microfilm - - - - 428 Data Processing 381,430 467,199 - - 429 Regional Development Authority 7,048 7,048 - - 430 Community Development - - - - 431 Economic Development - - - - 432 Industrial Development 50,000 50,000 - - 433 Geographic Information Systems (GIS) - - - - 434 Airports 72,100 382,600 - - - 435 Public Works Department - - -	420	Custodial	-	-	-	-
423 Insurance Program (Self Insured) - - - - - 424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - 426 Printing - - - - 427 Microfilm - - - - 428 Data Processing 381,430 467,199 - - 429 Regional Development Authority 7,048 7,048 - - 430 Community Development - - - - 431 Economic Development - - - - 431 Economic Development - - - - 432 Industrial Development 50,000 50,000 - - 433 Geographic Information Systems (GIS) - - - - 434 Airports 72,100 382,600 -	421	Civil Service	-	-	-	-
424 Courthouse 517,750 668,988 100,000 130,585 425 Other Buildings - - - - 426 Printing - - - - 427 Microfilm - - - - 428 Data Processing 381,430 467,199 - - 429 Regional Development Authority 7,048 7,048 - - 430 Community Development - - - - - 431 Economic Development - - - - - - 431 Economic Development 50,000 50,000 - - - 432 Industrial Development 50,000 50,000 - - - 433 Geographic Information Systems (GIS) - - - - - - 434 Airports 72,100 382,600 - - -	422	Capital Planning	-	-	-	-
425 Other Buildings -	423	Insurance Program (Self Insured)	-	-	-	-
426 Printing -	424	Courthouse	517,750	668,988	100,000	130,585
427 Microfilm - - - - 428 Data Processing 381,430 467,199 - - 429 Regional Development Authority 7,048 7,048 - - 430 Community Development - - - - - 431 Economic Development - - - - - - 432 Industrial Development 50,000 50,000 - - - 433 Geographic Information Systems (GIS) - - - - - 434 Airports 72,100 382,600 - - - 435 Public Works Department - - - - - 436 Rehabilitation of Property - - - - - 437 Acquisition of Property - - - - - 438 Building Inspection - - - - - 439 Planning & Zoning - - -<	425	Other Buildings	-	-	-	-
428 Data Processing 381,430 467,199 - - 429 Regional Development Authority 7,048 7,048 - - 430 Community Development - - - - 431 Economic Development - - - - - 431 Economic Development 50,000 50,000 - - - 432 Industrial Development 50,000 50,000 - - - 433 Geographic Information Systems (GIS) -	426	Printing	-	-	-	-
429 Regional Development Authority 7,048 7,048 - - 430 Community Development - - - - 431 Economic Development - - - - 432 Industrial Development 50,000 50,000 - - 433 Geographic Information Systems (GIS) - - - - 434 Airports 72,100 382,600 - - 435 Public Works Department - - - - 436 Rehabilitation of Property - - - - 437 Acquisition of Property - - - - 438 Building Inspection - - - - 439 Planning & Zoning - - - - 440 Engineering - - - - 441 Housing Authority - - - - 442 Federal Grants - 48,120 - - <	427	Microfilm	-	-	-	-
430 Community Development - - - - 431 Economic Development - - - - 432 Industrial Development 50,000 50,000 - - 433 Geographic Information Systems (GIS) - - - - - 434 Airports 72,100 382,600 - - - 435 Public Works Department - - - - - 436 Rehabilitation of Property - - - - - 437 Acquisition of Property - - - - - 438 Building Inspection - - - - - 439 Planning & Zoning - - - - - 440 Engineering - - - - - 441 Housing Authority - - - - - 442 Federal Grants - 48,120 - - - <	428	Data Processing	381,430	467,199	-	-
431 Economic Development - - - - - 432 Industrial Development 50,000 50,000 - - 433 Geographic Information Systems (GIS) - - - - - 434 Airports 72,100 382,600 - - 435 Public Works Department - - - - - 436 Rehabilitation of Property - - - - - 437 Acquisition of Property - - - - - 438 Building Inspection - - - - - 439 Planning & Zoning - - - - - 440 Engineering - - - - - 441 Housing Authority - - - - - 442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	429	Regional Development Authority	7,048	7,048	-	-
432 Industrial Development 50,000 50,000 - - 433 Geographic Information Systems (GIS) - - - - 434 Airports 72,100 382,600 - - 435 Public Works Department - - - - 436 Rehabilitation of Property - - - - 437 Acquisition of Property - - - - 438 Building Inspection - - - - 439 Planning & Zoning - - - - 440 Engineering - - - - 441 Housing Authority - - 48,120 - 442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	430	Community Development	-	-	-	-
433 Geographic Information Systems (GIS) -	431	Economic Development	-	-	-	-
434 Airports 72,100 382,600 - - 435 Public Works Department - - - - 436 Rehabilitation of Property - - - - 437 Acquisition of Property - - - - 438 Building Inspection - - - - 439 Planning & Zoning - - - - 440 Engineering - - - - 441 Housing Authority - - - - 442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	432	Industrial Development	50,000	50,000	-	-
435 Public Works Department -<	433	Geographic Information Systems (GIS)	-	-	-	-
436 Rehabilitation of Property - - - - - 437 Acquisition of Property - - - - - 438 Building Inspection - - - - - 439 Planning & Zoning - - - - - 440 Engineering - - - - - 441 Housing Authority - - - - - 442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	434	Airports	72,100	382,600	-	-
437 Acquisition of Property -<	435	Public Works Department	-	-	-	-
438 Building Inspection -	436	Rehabilitation of Property	-	-	-	-
439 Planning & Zoning -	437	Acquisition of Property	-	-	-	-
440 Engineering - - - - - 441 Housing Authority - - - - - 442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	438	Building Inspection	-	-	-	-
441 Housing Authority - - - - - 442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	439	Planning & Zoning	-	-	-	-
442 Federal Grants - 48,120 - - 443 State Grants 10,850 10,850 - -	440	Engineering	-	-	-	-
443 State Grants 10,850 10,850	441	Housing Authority	-	-	-	-
· · · · · · · · · · · · · · · · · · ·	442	Federal Grants	-	48,120	-	-
444 Other Grants - 2,400	443	State Grants	10,850	10,850	-	-
	444		-	2,400	-	-
Litigation Reserve	445	Litigation Reserve	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet					
County:	JACKSON				
Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Sandy Garrett	General	General	Coal	Coal
Phone No:	304-373-2222	Fund	Fund	Fund	Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	_
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	100	100	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	_
697	Contributions to Comms/Authorities	-	-	-	_
698	Transfers/Reimbursements	-	-	-	_
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
Total General	Government Expenditures	4,293,060	5,343,471	100,000	130,585
	Expenditures		, ,	,	,
700	Sheriff - Law Enforcement	1,374,220	1,388,145	-	-
701	Sheriff - Service of Process	42,660	42,970	_	-
702	County Jail - Reimbursable J/C	-	-	_	_
703	County Jail - Nonreimbursable J/C	_	_	_	-
704	Regional Jail	700,000	700,000	_	-
705	Home Confinement	-	-	_	-
706	Concealed Weapons	_	-	_	_
707	Investigative Services	_	-	_	-
708	Police Special Duty	500	500	_	-
709	Juvenile Detention Center	-	-	_	-
710	Civil Defense	-	-	_	-
711	Emergency Services	22,310	22,310	_	-
712	Communication Center	534,020	534,020	-	-
713	Fire Department	125,000	125,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	2,016,900	2,016,900	_	-
716	Dog Warden/Humane Society	139,915	141,928	_	-
717	Central Garage	-	-	_	-
718	Flood Control	2,500	2,500	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	16,100	-	-
724	Public Safety Grant	_	6,715	_	-
725	Public Safety Grant	_	1,400	_	-
726	Public Safety Grant	9,171	48,671	-	-
727	Public Safety Grant	-,	42,300	-	-
728	Public Safety Grant	-	9,982	_	-
729	Public Safety Grant	-	-	_	-
730	Courthouse Security	-	_	_	_
731	Community Based Corrections Program	25,720	25,720	_	_
732	Rapid Response	-3,: -3		_	_

WV State Auditor - Local Government Services Division - Review Sheet					
County:	JACKSON				
Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Sandy Garrett	General	General	Coal	Coal
Phone No:	304-373-2222	Fund	Fund	Fund	Fund
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public S	afety Expenditures	4,992,916	5,125,161	-	-
	itation Expenditures				
800	Local Health Department	47,000	47,000	-	-
801	Mental Health	4,000	4,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	- 45 000	45.000	-	-
808 809	Solid Waste Authority Water	15,000	15,000	-	-
810		-	3,892	-	-
811	Garbage Department Landfill/Incinerator	_	-	-	-
812	Recycling Center	_	_	_	-
813	Litter Control	6,000	6,000	_	_
814	Federal Grants - H&S	-	-	_	_
815	State Grants - H&S	_	-	-	_
	Sanitation Expenditures	72,000	75,892	_	_
	creation Expenditures	,	,		
900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	129,000	164,000	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	3,000	3,000	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	- E0 000	- 	-	-
916	Library	50,000	50,000	-	-
917 918	Law Library Federal Grants	-	-	-	-
918	State Grants	<u>-</u>	-	- -	<u>-</u>
	Recreation Expenditures	182,000	217,000	- -	
Social Services Expenditures					
950	Social Services	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet					
County:	JACKSON				
Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Sandy Garrett	General	General	Coal	Coal
Phone No:	304-373-2222	Fund	Fund	Fund	Fund
951	Human Resources	-	-	-	-
952	Senior Citizens	23,750	59,100	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	_	-	-
956	Homeless Shelter	-	_	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
	ervices Expenditures	23,750	59,100	-	-
	cts Expenditures	-,	,		
960	General Government	-	-	-	-
961	Public Safety	_	-	-	_
962	Health & Sanitation	_	_	-	_
963	Culture & Recreation	_	_	-	_
964	Social Services	_	_	_	_
965	Central Garage	_	_	_	_
966	Geographic Information System	_	_	-	-
972	Federal Grants	_	_	-	-
973	Federal Grants	_	_	-	_
974	State Grants	_	_	-	-
975	County Clerk	-	_	-	_
976	Circuit Clerk	-	_	-	_
977	Assessor	-	_	-	_
978	Prosecuting Attorney	-	_	-	_
979	Sheriff-Treasurer	-	-	-	_
980	Sheriff-Law Enforcement	64,000	105,500	-	_
981	Sheriff-Jail	-	-	-	_
982	Data Processing	-	-	-	_
983	Election County Clerk	_	_	_	_
984	Circuit Court	_	_	_	_
985	Community Development	_	_	_	_
986	County Commission	_	_	_	_
987	Courthouse	_	273,407	_	_
988	Other Buildings	_	270,407	_	_
989	Extension Services	_	_	_	_
990	Other Boards & Authorities	-	-	-	- -
991	Purchasing	-	-	-	- -
992	Communication Center	<u>-</u>	<u>-</u>	-	_
993	Dog Warden	- -	-	-	-
994	Emergency Services	- -	-	-	-
995	Service of Process	<u>-</u>	<u>-</u>	-	<u>-</u>
996	Ambulance	<u>-</u>	<u>-</u>	-	<u>-</u>
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	- -	- -	<u>-</u>	<u>-</u>
		- 64,000	279.007	-	-
Total Capital F	Projects Expenditures	64,000	378,907	-	-

WV State Auditor - Local Government Services Division - Review Sheet County: JACKSON					
•	- 2016	Original	Revised	Original	Revised
Contact:	Sandy Garrett	General	General	Coal	Coal
Phone No:	304-373-2222	Fund	Fund	Fund	Fund
SUMMARY General Government	t Expenditures	4,293,060	5,343,471	100,000	130,585
Public Safety Expend	ditures	4,992,916	5,125,161	-	-
Health & Sanitation E	Expenditures	72,000	75,892	-	-
Culture & Recreation	Expenditures	182,000	217,000	-	-
Social Services Expe	enditures	23,750	59,100	-	-
Capital Projects Expe	enditures	64,000	378,907	-	-
GRAND TOTAL ALL	EXPENDITURES	9,627,726	11,199,531	100,000	130,585
TOTAL REVENUES		9,627,726	11,199,531	100,000	130,585
Out of Balance		-	-	-	-